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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)	Chapter 11
REFCO INC., <i>et al.</i> ,)	Case No. 05-60006 (RDD)
Debtors.)	(Jointly Administered)
)	

**COUNTER-DESIGNATION BY APPELLEES OF CONTENTS FOR RECORD
ON APPEAL AND STATEMENT OF ISSUES PRESENTED ON APPEAL**

Pursuant to Fed. R. Bankr. P. 8006, RJM, LLC, as Plan Administrator (the “Plan Administrator”) of the Modified Joint Chapter 11 Plan of Refco, Inc. and Certain of Its Direct and Indirect Subsidiaries (the “Plan”), on behalf of the debtors (other than Refco Capital Markets, Ltd.) in the above-captioned chapter 11 cases (collectively, the “Appellees”), respectfully submits this counter-designation (the “Counter-Designation”) of additional items to be included in the record on appeal to the United States District Court for the Southern District of New York from:

Order Denying Michelle Y. Coe’s Motion to (A) “Quash” the Order Denying Michelle Y. Coe’s Motion to Lift the Automatic Stay and (B) Reconsider the Motion to Lift the Automatic Stay entered by the United States Bankruptcy Court for the Southern District of New York on August 10, 2007, Case No. 05-60006 (RDD).
[Docket No. 5706]

On August 20, 2007, Appellees received electronic notification via the Court’s electronic document filing system of Ms. Michelle Y. Coe’s (the “Appellant” or “Coe”) notice of appeal

regarding the order listed above (the “Appeal”). [Doc. No. 5764] Subsequently, on September 4, 2007, Appellees received electronic notification via the Court’s electronic document filing system of Appellant’s designation of record and statement of issue dated August 27, 2007 (the “Appellant’s Designation”). [Doc. No. 5826]

Appellees respectfully submit this Counter-Designation in response to the Appellant’s Designation.

**I. COUNTER -DESIGNATION OF DOCUMENTS
TO BE INCLUDED IN THE RECORD ON APPEAL**

Appellees designate the following additional items from the bankruptcy case (Case No. 05-60006 (RDD)) for inclusion in the record:¹

i. The Confirmed Plan of Reorganization

1. Modified Joint Chapter 11 Plan Of Refco Inc. And Certain Of Its Direct And Indirect Subsidiaries dated December 14, 2006 and filed on December 26, 2006. [Doc. No. 4088]

2. Findings of Facts, Conclusions of Law, and Order Confirming the Modified Joint Chapter 11 Plan of Refco Inc. and Certain of Its Direct and Indirect Subsidiaries entered on December 15, 2006. [Doc. No. 3971]

3. Stipulation and Order Supplementing Confirmation Order filed on December 19, 2006. [Doc. No. 4000]

4. Notice of (A) Entry of Order Confirming the Modified Joint Plan of Reorganization of Refco, Inc. and Its Direct and Indirect Subsidiaries, (B) Occurrence of Effective Date, and (C) Bar Date for Filing Claims filed on December 26, 2006. [Doc. No. 4092]

¹ Each of the documents designated herein to be included in the record on appeal includes all exhibits, schedules and other attachments related to such documents.

ii. The Claims and the Claims Objections

5. Proof of Claim No. 10835 of Coe dated July 14, 2006. (A copy of Proof of Claim No. 10835 is annexed hereto as Exhibit A.)

6. Proof of Claim No. 12512 of Coe dated July 17, 2006. (A copy of Proof of Claim No. 12512 is annexed hereto as Exhibit B.)

7. Chapter 11 Debtors' First Omnibus Objection Pursuant to 11 U.S.C. Section 502 and Fed. R. Bankr. P. 3007 and 9014 To (I) Duplicate Claims and (II) Amended and Superseded Claims filed on November 2, 2006. [Doc. No. 3280]

8. Affidavit of Service with Respect to Chapter 11 Debtors' First Omnibus Objection Pursuant to 11 U.S.C. Section 502 and Fed. R. Bankr. P. 3007 and 9014 to (I) Duplicate Claims And (II) Amended And Superseded Claims filed on November 7, 2006. [Doc. No. 3301]

9. Order with Respect to Chapter 11 Debtors' First Omnibus Objection to Duplicate Claims and Amended and Superseded Claims entered on December 6, 2006. [Doc. No. 3723]

10. Chapter 11 Debtors' Second Omnibus Objection Pursuant to 11 U.S.C. Section 502 and Fed. R. Bankr. P. 3007 and 9014 to Reduce Disputed Litigation Claims for Voting Purposes filed on November 3, 2006. [Doc. No. 3287]

11. Affidavit of Service with Respect to Second Omnibus Objection filed on November 7, 2006. [Doc. No. 3302]

12. Coe Objection to Debtor's Objection to Claims Regarding Claim No. 10835 (re: Doc. No. 3287) docketed on November 30, 2006, with a noted filing date of November 22, 2006. [Doc. No. 3621]

13. Order with Respect to Chapter 11 Debtors' Second Omnibus Objection to

Reduce Disputed Litigation Claims for Voting Purposes entered on December 6, 2006. [Doc. No. 3726]

14. Plan Administrators' Twelfth Omnibus Motion for Entry of an Order Disallowing Certain Claims, Reducing and Allowing Certain Claims, and Classifying Certain Claims filed on March 9, 2007. [Doc. No. 4593]

15. Affidavit of Service of Individualized Service of Omni Management Group (re: Doc. No. 4593) filed on March 16, 2007. [Doc. No. 4640]

16. Order Disallowing Certain Claims, Reducing and Allowing Certain Claims and Classifying Certain Claims entered on April 12, 2007 (re: Doc. No. 4593). [Doc. No. 4937].

17. Coe Motion to Convert Claim 10835 to an Administrative Claim and Request for Payment of Administrative Expenses docketed twice on November 9, 2006 and November 16, 2006, both with a noted filing date of November 8, 2006. [Doc. Nos. 3333, 3446]

18. Plan Administrators' Omnibus Motion Objecting To Requests For Payment Of Administrative Expense Claims filed on March 9, 2007 [Doc. No. 4594].

19. Affidavit of Service of Omni Management Group (re: Doc. No. 4594) filed on March 20, 2007. [Doc. No. 4655]

20. Order Denying or Denying in Part Certain Requests for Payment of Administrative Expenses Claims entered on April 12, 2007 (re: Doc. No. 4594). [Doc. No. 4938]

21. Coe E-mail to Clerk's Office of the United States Bankruptcy Court for the Southern District of New York Regarding change of address dated June 3, 2007, and docketed on June 5, 2007. [Doc. No. 5313].

iii. *Coe Lift Stay Motion*

22. Coe Motion for Relief from Stay docketed on December 20, 2006, with a noted filing date of December 12, 2006. [Doc. No. 4013]

23. Clerk's Office Letter to Michelle Coe, Re: Request for Payment of Fee for Motion for Relief from Stay filed on February 6, 2007. [Doc. No. 4362]

24. Coe Request for a Decision on Claimant's Motion to Lift the Automatic Stay docketed on June 28, 2007, with a noted filing date of June 19, 2007. [Doc. No. 5490]

25. Plan Administrator's Objection to the Request of Michelle Y. Coe for a Decision on Motion to Lift the Automatic Stay filed on July 5, 2007. [Doc. No. 5507]

26. Coe Response to the Plan Administrator's Objection to the Request of Michelle Y. Coe for a Decision on Motion to Lift the Automatic Stay filed on July 13, 2007. [Doc. No. 5559]

27. Plan Administrator's Reply to Michelle Y. Coe's Response To Objection To Request Of Michelle Y. Coe For A Decision On Motion To Lift The Automatic Stay filed on July 16, 2007. [Doc. No. 5567]

28. Order Denying Coe Motion for Relief from Stay entered on July 31, 2007. [Doc. No. 5634]

29. Coe Motion to Quash Order Denying 's Motion to Lift the Automatic Stay Pursuant to 11 U.S.C. 7 362(d)(1) and to Reconsider Motion to Lift the Automatic Stay filed on August 7, 2007. [Doc. No. 5680]

30. Order Denying Michelle Y. Coe's Motion to (A) "Quash" the Order Denying Michelle Y. Coe's Motion to Lift the Automatic Stay and (B) Reconsider the Motion to Lift the Automatic Stay entered on August 10, 2007. [Doc. No. 5706]

31. Coe Motion to Reconsider Motion to Quash docketed on September 4,

2007, with a noted filing date of August 30, 2007. [Doc. No. 5825]

II. COUNTER-STATEMENT OF ISSUES ON APPEAL

32. In accordance with Fed. R. Bankr. P. 8010(a)(2), Appellees reserve the right to present a counter-statement of issues in their appellate brief.

III. RESERVATION OF RIGHTS

33. Appellees reserve the right to: (a) amend or modify this Counter-Designation as appropriate and (b) move to strike items designated in Appellant's Designation that are inappropriate and make any related arguments as to the propriety of including any such items designated in Appellant's Designation.

Dated: September 6, 2007
New York, New York

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